

IN THE UNITED STATES DISTRICT COURT FOR THE
DISTRICT OF MASSACHUSETTS
CENTRAL DIVISION

UNITED STATES OF AMERICA,)	Civil Action No. 4:17-cv-40011-TSH
)	
Plaintiff,)	Judge Timothy S. Hillman
)	
v.)	
)	
DAVID L. TOPPIN, et al.,)	
)	
)	
<u>Defendants.</u>)	

Plaintiff United States of America's Request for Entry of Default

The plaintiff United States of America, pursuant to Rule 55(a) of the Federal Rules of Civil Procedure and upon the annexed declaration, requests that the Clerk of the Court enter the default of the defendant David L. Toppin. In support of this request, the United States by its undersigned counsel states:

1. This action seeks to reduce to judgment certain federal tax assessments made against the defendant, David L. Toppin, and enforce the federal tax liens against three parcels of real property described in the complaint.

2. On or about April 20, 2017, the defendant, David L. Toppin, was personally served with the summons and amended complaint in this action in accordance Fed. R. Civ. P. 4(e)(2), making his answer or other response to the complaint due on May 11, 2017. Dkt. No. 10

3. After filing a motion for an extension of time to answer, *see* Dkt. No. 23, on June 12, 2017, the defendant David L. Toppin filed a motion to dismiss the amended complaint on jurisdictional grounds. Dkt. No. 42. The motion to dismiss was denied by the Court on March

15, 2018. *See* Dkt. No. 53. Pursuant to Fed. R. Civ. P. 12(a)(4)(A), the defendant was then required to file a responsive pleading within 14 days of the denial of the motion to dismiss.

4. The defendant, David L. Toppin, has not filed an answer or other response to the amended complaint within the period allowed under the Federal Rules of Civil Procedure (nor has he provided initial disclosures as required by this Court's scheduling order issued on May 9, 2018. Dkt. No. 60.).

5. Pursuant to Rule 55(a) of the Federal Rules of Civil Procedure, the Clerk shall enter the default of the defendant, David L. Toppin. A proposed entry of default is attached.

WHEREFORE, the plaintiff United States requests that the Clerk enter the default of the defendant, David L. Toppin.

Respectfully submitted,

RICHARD E. ZUCKERMAN
Principal Deputy Assistant Attorney General
Tax Division, U.S. Department of Justice

/s/ Jeffrey N. Nuñez
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Certificate of Service

I, Jeffrey N. Nuñez, pursuant to D. Mass. Civ. L.R. 5.2(b), hereby certify that on November 5, 2018, I electronically filed the foregoing document via this Court's ECF system, which will send notice to all parties requesting notice through this Court's ECF system.

A copy of the foregoing document was also served upon the following party who is not a registered CM/ECF participant, via First Class United States mail:

David L. Toppin
465 Salisbury St.
Holden, MA 01520

The United States submits that, under the circumstances, no other or further notice is required.

/s/ Jeffrey N. Nuñez
JEFFREY N. NUÑEZ
Trial Attorney, Tax Division
U.S. Department of Justice